

APPROPRIATIONS SUMMARY

The 2002-03 final budget includes appropriations of \$2,591,922,675, an increase of \$98,092,117 or 3.93%.

	Final 2001-02	Final 2002-03	Change	Percentage Change
Countywide Operations				
Admin/Exec Group	40,405,390	45,994,239	5,588,849	13.83%
Contingencies	31,396,946	48,516,783	17,119,837	54.53%
ED/Public Services Group	42,869,233	41,860,977	(1,008,256)	(2.35%)
Fiscal Group	35,820,494	35,952,915	132,421	0.37%
Human Services System	1,106,670,346	1,125,855,387	19,185,041	1.73%
Internal Services Group	30,781,091	32,428,987	1,647,896	5.35%
Law & Justice Group	412,486,835	422,878,079	10,391,244	2.52%
Capital Projects & Debt Service	161,073,896	152,619,723	(8,454,173)	(5.25%)
Special Revenue Funds	304,724,002	337,901,904	33,177,902	10.89%
Subtotal	2,166,228,233	2,244,008,994	77,780,761	3.59%
Enterprise Funds				
Arrowhead Reg Med Ctr	220,350,734	238,391,803	18,041,069	8.19%
Med Ctr Lease Payments	53,780,139	53,115,289	(664,850)	(1.24%)
County Museum Store	174,987	154,789	(20,198)	(11.54%)
UltraScreen Theatre	107,062	4,000	(103,062)	(96.26%)
Regional Parks Snackbars	73,717	86,262	12,545	17.02%
Solid Waste Management	53,115,686	56,161,538	3,045,852	5.73%
Subtotal	327,602,325	347,913,681	20,311,356	6.20%
Total Countywide Approp	2,493,830,558	2,591,922,675	98,092,117	3.93%

Countywide Operations

Countywide operations show an increase in appropriations of \$53,057,032. The majority of these increases are in the Admin/Exec Group, Contingencies, the Human Services System (HSS), the Internal Services Group, and the Law and Justice Group.

The Admin/Exec Group is restated to exclude the general fund appropriations for contingencies, which is now shown as a separate line item. This group shows an increase due to the addition of a new litigation budget unit, due to additional Human Resource positions to further enhance employee relations, benefits and classification services, and increased unemployment insurance costs.

The appropriation for contingencies includes the amount set aside per county policy (1.5% of locally funded appropriations) or \$4,790,447 in 2002-03. In addition, the Board allocated \$41,081,132 of available financing to contingencies for specific uncertainties, such as the state financial situation, pending salary negotiations, and rising retirement costs.

Within Human Services System, major changes include increased costs related to MOU, in-home support service provider costs, caseload, the reclassification of the Aging & Adult Services budget from special revenue to general fund, offset by an anticipated decrease in the state allocation for childcare. In the health care costs budget, decreases in appropriations are the result of accounting changes related to GASB 33. In addition to a state mandated staffing-to-caseload ratios in the California Children's Services program, Public Health appropriation increases are due to grant related programs. Appropriation increases in the Behavioral Health budget reflect an increase in case management services, new programs, which include staffing for the expansion of the West Valley Juvenile Hall, accounting changes as a result of GASB 34, and increases for the Phoenix capital improvement project.

The Internal Services Group increase is primarily caused by the GASB 34 accounting change reclassifying reimbursements as revenue in the Real Property budget. Also reflected is a decrease in the utility budget due to projected savings as a result of lighting retrofit projects.

The Law and Justice group increase is mainly in the Public Defender, County Trial Court Maintenance of Effort (MOE) funding, Probation Institutions, and Sheriff budget units. The Public Defender budget increase is due to the addition of new judgeships. County Trial Court (MOE) funding increases reflect increased payments to the state for 50% of excess fine and fee collections which exceed the amount prescribed in trial court funding statutes and payments of 25% of the county's portion of excess collections to the Court Facility Program fund. The Probation Institutions budget increase is due to the expansion of the West Valley Juvenile Hall. The increase in the Sheriff budget is due to increase in city contract services and funding for the COPSMORE grant.

Capital Projects and Debt Service

Capital Projects and Debt Service appropriations decreased \$8,454,173 primarily due to a reduction in non-departmental appropriations of \$8.2 million. An appropriation decrease of \$7.4 million is attributable to reduced interest expense paid on the Tax Revenue Anticipation Notes (TRANS). This is due both to the decreased size of the borrowing and historical lows in short-term interest rates. The remainder of the decrease is the result of a transfer of appropriation and associated expenses to the newly established litigation budget unit as mentioned above.

Capital Improvement Projects appropriations increased \$3.2 million to approximately \$111.2 million in 2002-03. The \$111.2 million is composed of \$89,423,043 of carry over projects, including the High Desert Detention Center of \$28.3 million, and \$21,741,251 of new project appropriations.

Also included in the Capital Projects and Debt Service amount are the county redevelopment agency budget units. These budget units declined by approximately \$3.2 million due to the reduced fund balance caused by bond proceeds expended on infrastructure improvements in the San Sevine redevelopment area and the reclassification of interfund transfers out to operating transfers out.

Special Revenue Funds

Special Revenue funds increased \$33,177,902 due to the creation of several new special revenue budgets as a result of GASB 33 and new budgets to account for the General Plan Update, the Central Courthouse Seismic Retrofit, the Courthouse Facility – Excess 25%, the Regional Parks Prop 12, and the Regional Parks Prop 40 projects. Also reflected are increases in the Micrographics Fees, Transportation Etiwanda/I10 reconstruction, Preschool Services, Tobacco Settlement, and Redevelopment budgets. Decreased appropriations included COPSMORE and Prop 36 budgets, as well as the Aging & Adult Services budgets, which were reclassified to general fund as mentioned above.

Enterprise Funds

The increase in Arrowhead Regional Medical Center reflects increased salary & benefit costs and a 6.5% increase in in-patient census. Medical Center Lease Payments decreased slightly, reflecting the elimination of an arbitrage payment, which is due every five years.

Solid Waste Management appropriations have been increased as a result of GASB 33, which added two new enterprise funds, Environmental and Recycling Programs. Additionally, fixed asset appropriation changes reflect increases in the operations, site closure, and groundwater budgets, offset by decreases in the site enhancement fixed asset appropriations.

REVENUE SUMMARY

The 2002-03 county budget is financed from a variety of sources:

	Final 2001-02	Final 2002-03	Change	Percentage Change
<u>REVENUES FOR ALL COUNTY FUNDS</u>				
(Excluding Enterprise Funds)				
Property Taxes	121,164,329	131,325,250	10,160,921	8.39%
Other Taxes	134,163,747	128,926,083	(5,237,664)	(3.90%)
State and Federal Aid	1,348,722,081	1,355,272,285	6,550,204	0.49%
Charges for Current Services	292,239,234	305,385,527	13,146,293	4.50%
Other Revenue	133,854,639	119,462,297	(14,392,342)	(10.75%)
Subtotal	2,030,144,030	2,040,371,442	10,227,412	0.50%
<u>ENTERPRISE FUND REVENUES</u>				
Arrowhead Reg Med Ctr	222,259,940	246,621,803	24,361,863	10.96%
Med Center Lease Payments	26,449,438	24,466,969	(1,982,469)	(7.50%)
County Museum Store	180,000	159,000	(21,000)	(11.67%)
UltraScreen Theatre	10,000	7,000	(3,000)	(30.00%)
Regional Parks Snackbars	92,000	103,500	11,500	12.50%
Solid Waste Managment	53,684,003	62,647,910	8,963,907	16.70%
Subtotal	302,675,381	334,006,182	31,330,801	10.35%
Total County Revenues	2,332,819,411	2,374,377,624	41,558,213	1.78%

Property tax revenue increased based on higher than projected assessed valuation growth in 2001-02 combined with an estimated increase in assessed valuation of 6% in 2002-03.

Other taxes are decreased due to an anticipated decrease in Prop 172 sales tax. The 2002-03 budget also estimates a 4% decrease in sales tax from prior year budget for sales tax generated in the unincorporated area of the county.

State and federal aid growth includes realignment vehicle license fee revenues for health, welfare and Behavioral Health, and increases in welfare programs, such as child welfare services. The non-realignment portion of vehicle license fees is expected to grow 5% over current year-end estimates. This growth represents a slowing growth rate from the 2000-01 and 2001-02 fiscal years, when actual revenues grew in excess of 12% a year. In addition, \$5.2 million of the increase in state and federal aid is due to the creation of a new special revenue fund for the Juvenile Justice grant monies as a result of GASB 33. These increases are offset by a \$5.8 million decrease in state and federal capital grants.

Charges for current services are increased due in part to accounting changes required for compliance with GASB 34, which accounted for \$3.8 million in Alcohol & Drug, \$1.9 million in Transportation, and \$1.0 million in Real Property. In addition, increases are related to departmental business activity, such as law enforcement services, which are expected to increase \$4.9 million as a result of MOU increases, and property tax administration fees of \$1.9 million.

Other revenues include licenses, permits, franchises, fines and penalties, interest earnings, and tobacco settlement funds. The majority of the decrease reflected in other revenue is due to the elimination of the forfeiture trust money in the District Attorney budget and an anticipated decrease in interest earnings. These decreases are offset by increases in revenues from court fines of \$2.9 million and increases related to the creation of several new special revenue funds as required by GASB 33.

Arrowhead Regional Medical Center revenues are expected to grow due to volume increases. This growth is reflected in insurance, private pay, and Medicare revenues. Other increases to revenues include tobacco tax revenues from AB 75.

Revenue for the medical center lease payment fund represents state payments from the Construction Renovation/Reimbursement Program (SB 1732) and has decreased due to a lower Medi-Cal utilization rate.

Solid Waste Management revenues increased primarily due to an increase in the estimated tonnage for the upcoming fiscal year based on actual tonnage trends.

BUDGETED STAFFING SUMMARY

	<u>Increase from Previous Year</u>					
	<u>2001-02 Staffing</u>	<u>Caseload Driven/ Grant or Special Funded Programs</u>	<u>All Other Programs</u>	<u>Total Change</u>	<u>2002-03 Staffing</u>	<u>Percentage Change</u>
General Fund	13,421.2	306.5	61.4	367.9	13,789.1	2.7%
Other Funds	4,384.4	4.1	0.0	4.1	4,388.5	0.1%
Total	17,805.6	310.6	61.4	372.0	18,177.6	

The increase in caseload driven/grant or special funded programs for the general fund includes the following:

- Behavioral Health budgeted staffing is increased by 37.5 to improve case management services, support a new transportation unit that will move patients from state hospitals to community based settings, and support the West Valley Juvenile Hall expansion.
- Child Support Services budgeted staffing is reduced by 53.1 to reflect a reduction to budgeted overtime and an increase to the department's vacancy factor, offset by mid-year additions.
- Office on Aging & Adult Services budgeted staffing is increased by 111.9 due to the reclassification of this program from a special revenue fund to a general fund.
- Public Health budgeted staffing is increased by 28.3 due to new positions related to new bioterrorism and "The Earlier the Better" grants.
- California Children's Services budgeted staffing is increased by 50.4 to meet state caseload requirements.
- Sheriff budgeted staffing is increased by 34.0 due to requirements for contracted cities and 1.0 due to the alcohol and drug counseling program for Inmate Welfare.

The increase in other programs budgeted staffing includes the following:

- Human Resources budgeted staffing is increased by 10.5 to further enhance Employee Relations, Employee Benefits, and Classification services. Per GASB 33, Commuter Services staff are transferred to a special revenue fund.
- Treasurer-Tax Collector budgeted staffing is increased by 6.2 and Central Collections budgeted staffing is increased by 4.4 to enhance productivity and customer services.
- Facilities Management budgeted staffing increased by 6.0 for the West Valley Juvenile Hall expansion.
- District Attorney budgeted staffing increased by 6.0 for the Elder Abuse Program.
- Sheriff budgeted staffing increased by 12.0 COPS MORE positions previously funded by the COPS MORE grant.

Countywide staffing changes are outlined by county department in the following chart:

BUDGETED STAFFING SUMMARY

Department	2001-02 Final Budget	2002-03 Final Budget	Change
ADMINISTRATIVE/EXECUTIVE GROUP			
<u>GENERAL FUND</u>			
BOARD OF SUPERVISORS	39.5	39.8	0.3
CLERK OF THE BOARD	15.0	15.0	0.0
COUNTY ADMINISTRATIVE OFFICE	32.5	33.5	1.0
COUNTY COUNSEL	69.0	71.0	2.0
HUMAN RESOURCES	119.3	129.8	10.5
HUMAN RESOURCES - EMPLOYEE HEALTH & WELLNESS	13.3	13.8	0.5
INFORMATION SERVICES - APPLICATIONS DEVELOPMENT	117.8	101.3	(16.5)
INFORMATION SERVICES - EMERGING TECHNOLOGIES	0.0	19.1	19.1
INFORMATION SERVICES - GIMS	5.0	0.0	(5.0)
SUBTOTAL GENERAL FUND	411.4	423.3	11.9
<u>OTHER FUNDS</u>			
HUMAN RESOURCES - COMMUTER SERVICES	0.0	4.0	4.0
HUMAN RESOURCES - RISK MANAGEMENT	58.0	65.0	7.0
INFORMATION SERVICES - COMPUTER OPERATIONS	165.1	154.4	(10.7)
INFORMATION SERVICES - NETWORK SERVICES	118.1	110.1	(8.0)
SUBTOTAL OTHER FUNDS	341.2	333.5	(7.7)
TOTAL ADMINISTRATIVE/EXECUTIVE GROUP	752.6	756.8	4.2
ECONOMIC DEVELOPMENT/PUBLIC SERVICES GROUP			
<u>GENERAL FUND</u>			
AGRICULTURE/WEIGHTS & MEASURES	69.0	72.7	3.7
AIRPORTS	30.4	28.9	(1.5)
COUNTY MUSEUM	78.9	77.7	(1.2)
ECD - ECONOMIC PROMOTION	2.0	2.0	0.0
ECD - SMALL BUSINESS DEVELOPMENT	5.0	4.0	(1.0)
ED/PUBLIC SERVICES GROUP	19.5	20.5	1.0
LAND USE SERVICES - ADMINISTRATION	12.0	12.0	0.0
LAND USE SERVICES - CURRENT PLANNING	25.5	27.0	1.5
LAND USE SERVICES - ADVANCE PLANNING	17.5	19.0	1.5
LAND USE SERVICES - BUILDING AND SAFETY	57.2	57.2	0.0
LAND USE SERVICES - CODE ENFORCEMENT	30.0	31.0	1.0
LAND USE SERVICES - FIRE HAZARD ABATEMENT	20.0	21.0	1.0
PUBLIC WORKS - REGIONAL PARKS	124.2	117.1	(7.1)
PUBLIC WORKS - SURVEYOR	37.2	39.3	2.1
REGISTRAR OF VOTERS	40.7	38.6	(2.1)
SPECIAL DISTRICTS - FRANCHISE ADMINISTRATION	3.0	3.0	0.0
SUBTOTAL GENERAL FUND	572.1	571.0	(1.1)

BUDGETED STAFFING SUMMARY

Department	2001-02 Final Budget	2002-03 Final Budget	Change
ECONOMIC DEVELOPMENT/PUBLIC SERVICES GROUP (continued)			
<u>OTHER FUNDS</u>			
COUNTY LIBRARY	203.4	212.0	8.6
COUNTY MUSEUM STORE	2.8	2.3	(0.5)
ECONOMIC AND COMMUNITY DEVELOPMENT	58.0	61.0	3.0
JOBS AND EMPLOYMENT SERVICES	173.0	133.0	(40.0)
LAND USE SERVICES - HABITAT CONSERVATION	3.0	1.0	(2.0)
PUBLIC WORKS - CALICO GHOST TOWN MARKETING SVC	0.0	1.0	1.0
PUBLIC WORKS - COUNTY TRAIL SYSTEM	3.0	4.0	1.0
PUBLIC WORKS - REGIONAL PARKS SNACK BARS	1.0	1.0	0.0
PUBLIC WORKS - ROAD OPERATIONS CONSOLIDATED	356.0	364.9	8.9
PUBLIC WORKS - SOLID WASTE MANAGEMENT	59.4	62.3	2.9
REDEVELOPMENT AGENCY-OPERATING FUND	2.0	2.1	0.1
SUBTOTAL OTHER FUNDS	861.6	844.6	(17.0)
TOTAL ECON DEVELOP/PUBLIC SERVICES GROUP	1,433.7	1,415.6	(18.1)
FISCAL GROUP			
<u>GENERAL FUND</u>			
ASSESSOR	170.6	165.8	(4.8)
AUDITOR/CONTROLLER-RECORDER	185.3	189.9	4.6
TREASURER-TAX COLLECTOR	60.3	66.5	6.2
TREASURER-TAX COLLECTOR - CENTRAL COLLECTIONS	89.5	93.9	4.4
SUBTOTAL GENERAL FUND	505.7	516.1	10.4
<u>OTHER FUNDS</u>			
AUDITOR/CONTROLLER - RECORDS MANAGEMENT	2.0	2.0	0.0
STATE/COUNTY PROPERTY TAX ADMINISTRATION	31.0	30.0	(1.0)
SUBTOTAL OTHER FUNDS	33.0	32.0	(1.0)
TOTAL FISCAL GROUP	538.7	548.1	9.4

BUDGETED STAFFING SUMMARY

Department	2001-02 Final Budget	2002-03 Final Budget	Change
HUMAN SERVICES SYSTEM			
<u>GENERAL FUND</u>			
HSS ADMINISTRATIVE CLAIM	4,400.6	4,409.1	8.5
AGING AND ADULT SERVICES	0.0	111.9	111.9
BEHAVIORAL HEALTH	696.6	734.1	37.5
BEHAVIORAL HEALTH - ALCOHOL AND DRUG	110.9	100.9	(10.0)
CHILD SUPPORT SERVICES	702.8	649.7	(53.1)
HEALTH CARE COSTS	4.0	4.0	0.0
PUBLIC HEALTH	1,072.0	1,100.3	28.3
PUBLIC HEALTH - CALIFORNIA CHILDREN'S SERVICES	103.9	154.3	50.4
VETERANS AFFAIRS	19.0	19.0	0.0
SUBTOTAL GENERAL FUND	7,109.8	7,283.3	173.5
<u>OTHER FUNDS</u>			
AGING AND ADULT SERVICES	96.8	0.0	(96.8)
ARROWHEAD REGIONAL MEDICAL CENTER	2,189.5	2,290.3	100.8
PRESCHOOL SERVICES	622.2	653.7	31.5
SUBTOTAL OTHER FUNDS	2,908.5	2,944.0	35.5
TOTAL HUMAN SERVICES SYSTEM	10,018.3	10,227.3	209.0
INTERNAL SERVICES GROUP			
<u>GENERAL FUND</u>			
ARCHITECTURE AND ENGINEERING	23.0	25.0	2.0
FACILITIES MANAGEMENT - ADMINISTRATION	4.0	4.0	0.0
FACILITIES MANAGEMENT - CUSTODIAL	59.0	63.0	4.0
FACILITIES MANAGEMENT - GROUNDS	27.0	28.0	1.0
FACILITIES MANAGEMENT - HOME REPAIR	12.0	12.0	0.0
FACILITIES MANAGEMENT - MAINTENANCE	58.0	61.0	3.0
PURCHASING	16.0	19.1	3.1
REAL ESTATE SERVICES	26.0	28.0	2.0
SUBTOTAL GENERAL FUND	225.0	240.1	15.1
<u>INTERNAL SERVICE FUNDS</u>			
FLEET MANAGEMENT - GARAGE AND WAREHOUSE	98.0	103.3	5.3
FLEET MANAGEMENT - MOTOR POOL	8.1	8.1	0.0
PURCHASING - CENTRAL STORES	15.0	15.0	0.0
PURCHASING - MAIL AND COURIER SERVICES	34.0	35.0	1.0
PURCHASING - PRINTING AND MICROFILM SERVICES	18.0	18.0	0.0
SUBTOTAL INTERNAL SERVICE FUNDS	173.1	179.4	6.3
TOTAL INTERNAL SERVICES GROUP	398.1	419.5	21.4

BUDGETED STAFFING SUMMARY

Department	2001-02 Final Budget	2002-03 Final Budget	Change
LAW AND JUSTICE GROUP			
<u>GENERAL FUND</u>			
DISTRICT ATTORNEY - CRIMINAL	377.0	382.0	5.0
DISTRICT ATTORNEY - CHILD ABDUCTION	7.0	7.0	0.0
LAW AND JUSTICE GROUP ADMINISTRATION	1.0	1.0	0.0
PROBATION - ADMINISTRATION/COMM CORRECTIONS	498.0	482.0	(16.0)
PROBATION - DETENTION CORRECTIONS	558.0	654.0	96.0
PROBATION - PRE-TRIAL DETENTION	7.0	7.0	0.0
PROBATION - AB1913 GRANT	59.0	78.0	19.0
PUBLIC ADMIN/GUARDIAN/CONSERV/CORONER	78.5	78.5	0.0
PUBLIC DEFENDER	179.2	186.3	7.1
SHERIFF	2,832.5	2,879.5	47.0
SUBTOTAL GENERAL FUND	4,597.2	4,755.3	158.1
<u>OTHER FUNDS</u>			
DISTRICT ATTORNEY - SPECIAL REVENUE	32.0	32.0	0.0
SHERIFF - SPECIAL REVENUE	35.0	23.0	(12.0)
SUBTOTAL OTHER FUNDS	67.0	55.0	(12.0)
TOTAL LAW AND JUSTICE GROUP	4,664.2	4,810.3	146.1
 TOTAL COUNTY DEPARTMENTS - GENERAL FUND	 13,421.2	 13,789.1	 367.9
TOTAL COUNTY DEPARTMENTS - OTHER FUNDS	4,384.4	4,388.5	4.1
GRAND TOTAL COUNTY DEPARTMENTS	17,805.6	18,177.6	372.0

RESERVES ANALYSIS

The county has a number of reserves and designations that have been established over the years for a variety of purposes. On January 6, 1998, the Board of Supervisors adopted a county policy to provide guidelines and goals for reserve levels. That policy calls for the county's general purpose reserves to equal 10% of locally funded appropriations by 2002-03. It also anticipates establishing special purpose reserves to help meet future needs.

	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Total General Purpose Reserve	25.2	27.4	27.4	30.2	31.9
Specific Purpose Reserves					
Medical Center debt service	11.5	34.3	32.0	32.0	32.1
Justice facilities reserve	3.6	11.7	5.2	5.0	5.0
Juvenile maximum security reserve	0.6	1.2	1.5	1.5	1.5
Future retirement rate increase reserve		1.5	1.5	1.5	1.5
Equity Pool					2.0
Teeter				19.3	19.3
Restitution				8.9	8.0
Total Specific Purpose Reserves	15.7	48.7	40.2	68.2	69.4
Total Reserves	40.9	76.1	67.6	98.4	101.3

The county has several reserves. Some are for specific purposes, such as to meet future known obligations or to build a reserve for capital projects. The general reserves are funds held to protect the county from unforeseen increases in expenditures or reductions in revenues, or other extraordinary events, which would harm the fiscal health of the county.

For 2001-02, the contribution of \$3.3 million to the Justice Facilities reserve was cancelled, in a mid-year Board action, due to the declining revenues from the federal marshal contract. In addition, a use of \$250,000 of this reserve funded repairs in logic control equipment at the Foothill Law and Justice Center. During 2001-02 the Board also approved the establishment of two new reserves. The \$19.3 million Teeter Reserve was established by Board action, and includes the amount that is legally required to be set aside (approx 1/3 of the total reserve). Prior to 2001-02, Teeter funds, including the legally required reserve, were held in a separate fund, and were transferred into the general fund in 2001-02 pursuant to the requirements of GASB 33. The Board also established an \$8.9 million Restitution Reserve to set-aside the monies recovered in the ongoing corruption lawsuits to cover the continuing costs of this litigation. These restitution monies were previously held in a separate fund and were moved to the general fund in 2001-02 pursuant to the requirements of GASB 33.

For 2002-03, general purpose reserves are increased \$1.7 million. This increase brings general purpose reserves to a total of \$31.9 million, which satisfies the county's general reserve requirement of 10% of locally funded appropriations, which are projected to be \$319.3 million. The total specific purpose reserves are increased to \$69.4 million. This is partly due to the creation of a \$2.0 million Equity Pool Reserve that is established to fund the costs and results of employee classification studies. The Medical Center reserve has also been increased slightly to reflect a planned contribution pursuant to the Medical Center financing

plan. These reserve increases are offset by a projected \$900,000 use of the Restitution Reserve, which represents the estimated 2002-03 litigation expense of the continuing corruption litigation.

LOCAL COST ANALYSIS

County general fund operations are financed with two major types of funding: departmental program revenues; and countywide unallocated discretionary revenues, reserves, and fund balance.

Departmental program revenues include fees, service charges, and state and federal support for programs such as welfare, health care, child support and behavioral health. The balance of departmental costs not funded by these departmental revenue sources is considered local cost. Local cost is funded by countywide, unallocated discretionary revenues such as property tax and vehicle license fees as well as other financing sources such as use of reserves, fund balance and operating transfers.

Local cost financing for 2002-03 is \$405,820,027. Shown below are the sources of local cost financing:

COUNTYWIDE REVENUES AND OTHER FINANCING WHICH PAY FOR GENERAL FUND LOCAL COST

	Final Budget 2001-02	Actuals 2001-02	Final Budget 2002-03
Net Non-departmental revenue			
Property Taxes:			
Current Secured, Unsecured, Unitary	109,235,316	114,760,004	118,485,250
Supplementals	1,300,000	2,918,443	2,316,700
Penalty on Current Taxes	1,445,598	1,055,112	1,036,200
Prior Property Taxes, Penalties and Interest	4,205,000	3,814,650	3,722,170
Total Property Taxes	116,185,914	122,548,209	125,560,320
Vehicle License Fees	103,644,570	111,964,215	115,154,588
Sales and Other Taxes	24,920,674	27,499,356	26,486,450
Net Interest Earnings	23,190,336	45,346,094	17,100,000
COWCAP Revenue	18,662,199	13,514,238	17,500,000
Property Tax Admin Revenue	6,055,600	8,166,060	7,995,750
Booking Fee Revenue	3,937,000	3,983,962	3,937,000
Other State and Federal Aid	2,789,000	4,051,427	3,199,000
Other Revenue	2,179,152	19,838,889	2,430,000
Subtotal	301,564,445	356,912,450	319,363,108
Other Financing			
Fund Balance	30,526,390	30,526,390	57,668,914
Use of Reserves		250,000	900,000
Operating Transfers	27,805,406	25,269,735	27,888,005
Subtotal	58,331,796	56,046,125	86,456,919
TOTAL	359,896,241	412,958,575	405,820,027

The most significant sources of county local cost financing are property tax and vehicle license fees. These two sources account for \$240,714,908 or 75.4% of discretionary revenues for

2002-03. Year-end fund balance available for financing is \$57.7 million. Operating transfers includes transfers into the county general fund from the Courthouse and Criminal Justice Construction funds, Solid Waste Management, and the use of \$17.7 million of the tobacco settlement funds to be applied towards Medical Center Debt Service.

Countywide revenues are allocated to various county departments as local cost as outlined in the following chart:

Department Title	Local Cost Final 2001-02	Local Cost Final 2002-03
BOARD OF SUPERVISORS (ALL DISTRICTS)	3,999,435	4,237,112
CLERK OF BOARD	798,293	836,118
COUNTY ADMINISTRATIVE OFFICE	3,666,655	4,176,978
COUNTY ADMINISTRATIVE OFFICE-LITIGATION	-	809,664
COUNTY ADMINISTRATIVE OFFICE-JOINT POWERS LEASES	23,569,659	23,068,480
COUNTY COUNSEL	2,591,855	3,262,891
HUMAN RESOURCES	4,489,029	5,174,453
HUMAN RESOURCES-EMPLOYEE HEALTH AND WELLNESS	-	-
HUMAN RESOURCES-UNEMPLOYMENT INSURANCE	869,164	1,500,000
INFORMATION SERVICES-EMERGING TECHNOLOGY	-	1,518,270
INFORMATION SERVICES-APPLICATION DEVELOPMENT	6,198,575	5,290,857
INFORMATION SERVICES-GIMS	234,365	-
LOCAL AGENCY FORMATION COMMISSION	154,856	161,353
SCHOOL CLAIMS	1,164,116	1,186,804
SUPERINTENDENT OF SCHOOLS	291,934	282,224
ADMINISTRATIVE/EXECUTIVE GROUP SUBTOTAL:	48,027,936	51,505,204
AIRPORTS	58,936	57,757
AGRICULTURE/WEIGHTS AND MEASURES	1,426,413	1,618,704
COUNTY MUSEUM	1,196,284	1,394,726
ECD - ECONOMIC PROMOTION	837,012	858,263
ECD - SMALL BUSINESS DEVELOPMENT	173,368	188,956
ECONOMIC DEVELOPMENT/PUBLIC SVCS GROUP ADMIN	101,589	98,000
LAND USE SERVICES-ADMINISTRATION	100,238	-
LAND USE SERVICES-CURRENT PLANNING	-	-
LAND USE SERVICES-ADVANCED PLANNING	2,428,459	1,686,024
LAND USE SERVICES-BUILDING AND SAFETY	90,031	88,230
LAND USE SERVICES-CODE ENFORCEMENT	2,395,354	2,544,994
LAND USE SERVICES-FIRE HAZARD ABATEMENT	-	-
PUBLIC WORKS-REGIONAL PARKS	372,086	647,495
PUBLIC WORKS-SURVEYOR	-	-
REGISTRAR OF VOTERS	2,513,890	2,720,442
SPECIAL DISTRICTS-FRANCHISE ADMINISTRATION	289,495	296,432
ECON DEVEL/PUBLIC SERVICES GROUP SUBTOTAL:	11,983,155	12,200,023
ASSESSOR	10,856,981	10,344,827
AUDITOR-CONTROLLER/RECORDER	4,511,950	3,889,197
TREASURER-TAX COLLECTOR - CENTRAL COLLECTIONS	-	-
TREASURER-TAX COLLECTOR	2,521,289	2,113,285
FISCAL GROUP SUBTOTAL:	17,890,220	16,347,309

Department Title	Local Cost Final 2001-02	Local Cost Proposed 2002-03
BEHAVIORAL HEALTH	1,842,753	1,842,753
BEHAVIORAL HEALTH-OFFICE OF ALCOHOL & DRUG ABUSE	207,100	207,100
CHILD SUPPORT SERVICES	-	-
HEALTH CARE COSTS	19,101,403	17,700,000
HSS ADMINISTRATIVE CLAIM	12,998,347	11,764,243
HSS SUBSISTENCE-CALWORKS-FAMILY GROUP	4,086,534	4,634,906
HSS SUBSISTENCE-KIN-GAP PROGRAM	174,190	375,327
HSS SUBSISTENCE-AFDC-FOSTER CARE	14,178,050	13,504,069
HSS SUBSISTENCE-CALWORKS-UNEMPLOYMENT	474,935	566,101
HSS SUBSISTENCE-AID FOR SERIOUSLY EMOTIONALLY DISTURBED	644,580	631,346
HSS SUBSISTENCE-AID TO ADOPTIVE CHILDREN	762,409	927,221
HSS SUBSISTENCE-CHILD ABUSE /DOMESTIC VIOLENCE	-	-
HSS SUBSISTENCE-CASH ASSISTANCE - IMMIGRANTS	-	-
HSS SUBSISTENCE-CHILDREN'S OUT OF HOME CARE	772,000	437,521
HSS SUBSISTENCE-ENTITLEMENT PAYMENTS	13,153	-
HSS SUBSISTENCE-REFUGEE CASH ASSISTANCE	-	-
HSS-AID TO INDIGENTS	1,077,154	1,344,571
AGING AND ADULT SERVICES	-	974,137
PUBLIC HEALTH	630,000	654,320
PUBLIC HEALTH-CALIFORNIA CHILDREN'S SERVICES	1,284,813	1,538,041
PUBLIC HEALTH-INDIGENT AMBULANCE	472,501	472,501
VETERANS AFFAIRS	804,151	844,218
HUMAN SERVICES SYSTEM SUBTOTAL:	59,524,073	58,418,375
ARCHITECTURE AND ENGINEERING	524,617	640,063
FACILITIES MANAGEMENT-ADMINISTRATION	338,580	344,105
FACILITIES MANAGEMENT-CUSTODIAL	1,487,441	1,694,680
FACILITIES MANAGEMENT-GROUNDS	791,423	841,765
FACILITIES MANAGEMENT-HOME REPAIR	-	-
FACILITIES MANAGEMENT-MAINTENANCE	3,483,553	3,751,422
FACILITIES MANAGEMENT-UTILITIES	14,885,801	14,503,536
REAL ESTATE SERVICES	518,857	716,602
REAL ESTATE SERVICES-RENTS	698,527	712,498
PURCHASING	855,603	1,135,594
INTERNAL SERVICES GROUP SUBTOTAL:	23,584,402	24,340,265
COUNTY TRIAL COURTS-DRUG COURT PROGRAMS	-	-
COUNTY TRIAL COURTS-GRAND JURY	296,654	301,148
COUNTY TRIAL COURTS-INDIGENT DEFENSE	9,617,905	9,615,047
COUNTY TRIAL COURTS-JUDICIAL BENEFITS/FACILITIES COSTS	1,551,875	1,806,975
COUNTY TRIAL COURTS-MAINTENANCE OF EFFORT	10,131,014	10,131,014
DISTRICT ATTORNEY-CRIMINAL	826,329	9,908,554
DISTRICT ATTORNEY-CHILD ABDUCTION	-	-
LAW & JUSTICE ADMINISTRATION	61,486	65,080
PROBATION-ADMIN/COMM CORRECTIONS	9,318,557	10,559,986
PROBATION-DETENTION CORRECTIONS	14,941,903	21,831,110
PROBATION-PRETRIAL DETENTION	462,691	480,982
PROBATION-AB 1913 GRANT	-	-
PROBATION-COURT ORDERED PLACEMENTS	8,300,985	8,329,483
PUB ADMIN/PUB GUARDIAN/CONSERVATOR/CORONER	3,932,979	4,141,894
PUBLIC DEFENDER	14,862,019	16,603,599
SHERIFF	77,016,218	84,956,126
LAW AND JUSTICE GROUP SUBTOTAL:	151,320,615	178,730,998
SUBTOTAL:	312,330,401	341,542,174
CONTINGENCIES	31,396,946	48,516,783
RESERVE CONTRIBUTIONS	6,100,000	3,791,381
OPERATING TRANSFERS OUT	10,068,894	11,969,689
TOTAL ALLOCATED COSTS:	47,565,840	64,277,853
GRAND TOTAL:	359,896,241	405,820,027